

Dear FCC,

You have long protected the public interest in matters involving the communications industry. While some may think your scope should be limited to technical issues such as spectrum allocation, it's clear that business issues are just as significant in their impact on the public -- communications consumers.

In my opinion, for the privilege of operating in the industry, communications companies should be required to adhere to reasonable business practices that do not befuddle the consumer. As such, I believe you should require communications companies to present a rate structure that takes into account their complete costs of doing business. Miscellaneous fees and charges that actually represent simple revenues to the company should be disallowed. The guideline should be simple, one that's already common accounting practice: If the monies being collected are done so AS THE AGENT of a governmental entity, that is, the government has expressly imposed the charge in conjunction with the consumer receiving the service, then that should be allowed as an itemized fee. The company will collect and directly pass on that amount, and according to financial and accounting standards will record it as a liability instead of a revenue. We usually call this a tax, but there's no reason to pretend other things are taxes as well.

Thank you for receiving my comments.